



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ALLENTON SANITARY DISTRICT #1

Principal Office: 750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALLENTON SANITARY DISTRICT #1**Utility Address:** 750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293**When was utility organized?** 1/1/1960**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS TERESA H KRANTZ**Title:** ASSISTANT**Office Address:**750 HWY 33
P.O. BOX 293
ALLENTON, WI 53002-0293**Telephone:** (262) 629 - 5761**Fax Number:** (262) 629 - 5718**E-mail Address:** allentonsd@nconnect.net

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLPTEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** dlandretti@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: ROBERT BINGEN**Title:** CHAIRMAN**Office Address:**750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293**Telephone:** (262) 629 - 5761**Fax Number:** (262) 629 - 5718**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** dlandretti@virchowkrause.com**Date of most recent audit report:** 2/20/2002**Period covered by most recent audit:** JANUARY 1, 2001 TO DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR THOMAS CHESTER GURECKI**Title:** SUPERINTENDENT**Office Address:**

750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293

Telephone: (262) 629 - 5761**Fax Number:** (262) 629 - 5718**E-mail Address:** allentonsd@nconnect.net

Name: THOMAS CHESTER GURECKI**Title:** OPERATOR & SUPERINTENDENT**Office Address:**

750 HWY 33 W
P.O. BOX 293
ALLENTON, WI 53002

Telephone: (414) 629 - 5761**Fax Number:** (414) 629 - 5718**E-mail Address:**

Name of utility commission/committee: ADDISON TOWN BOARD/ALLENTON SANITARY DISTRICT

Names of members of utility commission/committee:

MR ROBERT A BINGEN, CHAIRMAN
MR WILLIAM J CLARK, SUPERVISOR
MR GARY R KARNITZ, SUPERVISOR
MRS DENISE D KLINK, TREASURER
MR GERALD R RATE, SUPERVISOR
MR ARTHUR J WEIS, SUPERVISOR
MRS ELLEN M WOLF, CLERK/SECRETARY

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,
as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: VIRCHOW KRAUSE & COMPANY,LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Contact Person: MR THOMAS J POLACEK, CPA

Title: PARTNER

Telephone: (608) 249 - 6699 EXT 2342

Fax Number: (608) 249 - 8532

E-mail Address: tpolacek@virchowkrause.com

Contract/Agreement beginning-ending dates: 1/1/2002 12/31/2002

Provide a brief description of the nature of Contract Operations being provided:

AUDIT & ACCOUNTING

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	197,379	155,339	1
Operating Expenses:			
Operation and Maintenance Expense (401)	143,389	249,878	2
Depreciation Expense (403)	38,687	29,258	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,920	5,650	5
Total Operating Expenses	188,996	284,786	
Net Operating Income	8,383	(129,447)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	8,383	(129,447)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	78,773	92,273	9
Miscellaneous Nonoperating Income (421)	135,976	113,125	10
Total Other Income	214,749	205,398	
Total Income	223,132	75,951	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	223,132	75,951	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	113,556	114,590	13
Amortization of Debt Discount and Expense (428)	25,199	16,239	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		17,000	18
Total Interest Charges	138,755	113,829	
Net Income	84,377	(37,878)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	789,101	750,679	19
Balance Transferred from Income (433)	84,377	(37,878)	20
Miscellaneous Credits to Surplus (434)	76,299	76,300	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	949,777	789,101	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
M & I MONEY MARKET & STATE OF WISCONSIN INVESTMENT POOL INTEREST	78,773	4
Total (Acct. 419):	78,773	
Miscellaneous Nonoperating Income (421):		
WATER TAX LEVY REVENUE	55,451	5
NON REGULATED SEWER UTILITY OPERATING LOSS	(26,834)	6
NON REGULATED SEWER UTILITY TAX LEVY REVENUE	107,359	7
Total (Acct. 421):	135,976	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NON REGULATED SEWER UTILITY AMORITIZATION OF CONS. GRANTS	76,299	10
Total (Acct. 434):	76,299	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	197,379	0	0	0	197,379	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	197,379	0	0	0	197,379	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,921,537	1,752,111	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	225,520	196,715	2
Net Utility Plant	1,696,017	1,555,396	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,987,354	2,906,768	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,066,752	985,112	4
Net Nonutility Property	1,920,602	1,921,656	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	250,378	6
Special Funds (125)	275,123	387,226	7
Total Other Property and Investments	2,195,725	2,559,260	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	64,346	1,737	8
Temporary Cash Investments (132)	371,625	892,801	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	24,787	21,666	11
Other Accounts Receivable (143)	261,086	40,565	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	253,951	228,489	14
Materials and Supplies (150)	11,112	11,112	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	986,907	1,196,370	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,700	22,263	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	8,522	0	20
Total Deferred Debits	28,222	22,263	
Total Assets and Other Debits	4,906,871	5,333,289	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	8,911	8,911	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	949,777	789,101	23
Total Proprietary Capital	958,688	798,012	
LONG-TERM DEBT			
Bonds (221)	0	310,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,550,000	1,905,000	26
Total Long-Term Debt	1,550,000	2,215,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,909	7,934	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	18,616	15,110	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	33,525	23,044	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	148,900	148,700	36
Total Deferred Credits	148,900	148,700	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,215,758	2,148,533	38
Total Liabilities and Other Credits	4,906,871	5,333,289	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,921,537	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,921,537	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	225,520	0	0	0	9
Total Accumulated Provision	225,520	0	0	0	
Net Utility Plant	1,696,017	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	196,715				196,715	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,687				38,687	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,167				1,167	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,701				1,701	10
Other credits (specify):						11
					0	12
Total credits	41,555	0	0	0	41,555	13
Debits during year						14
Book cost of plant retired	12,750				12,750	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	12,750	0	0	0	12,750	19
Balance End of Year	225,520	0	0	0	225,520	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,906,768	81,586	1,000	2,987,354	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,906,768	81,586	1,000	2,987,354	
Less accum. prov. depr. & amort. (122)	985,112	81,640		1,066,752	3
Net Nonutility Property	1,921,656	(54)	1,000	1,920,602	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,112	11,112	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,112	11,112	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 BOND ANTICIPATION NOTES	6,355	428	0	1
2001 BOND ANTICIPATION NOTES	2,936	428	19,700	2
GENERAL OBLIGATION DEBT	12,744	428	0	3
WASTEWATER REVENUE BONDS	1,670	428	0	4
WATER REVENUE BONDS	1,494	428	0	5
Total			19,700	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	8,911	1
Changes during year (explain):		
NONE	0	2
Balance end of year	8,911	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATERWORKS SYSTEM	09/15/1989	12/01/2004	7.00%	0	1
WASTEWATER SYSTEM	09/15/1989	12/01/2004	7.10%	0	2
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
BOND ANTICIPATION NOTES	05/01/1999	12/01/2001	3.88%	0	1
GENERAL OBLIGATION - SEWER	09/01/1991	09/01/2005	6.50%	0	2
2001 WATERWORKS & WASTEWATER BANS	04/01/2001	04/01/2006	4.40%	1,550,000	3
Total for Account 224				1,550,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,920	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	6,920	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	6,712	7
PSC Remainder Assessment	208	8
Other (explain):		
NONE		9
Total payments and other debits	6,920	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATERWORKS REVENUE BOND	1,221	13,429	14,650	0	1
WASTEWATER REVENUE BOND	681	7,495	8,176	0	2
Subtotal	1,902	20,924	22,826	0	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
G O REFUNDING BOND	8,203	16,407	24,610	0	4
1999 BOND ANTICIPATION NOTES	5,005	25,026	30,031	0	5
2001 WATERWORKS & WASTEWATER BANS		51,199	32,583	18,616	6
Subtotal	13,208	92,632	87,224	18,616	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	15,110	113,556	110,050	18,616	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	678,385	0	0	1,470,148	0	2,148,533	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
IMPACT FEES	56,349			87,176		143,525	4
Deduct charges (specify):							
AMORTIZATION OC				76,300		76,300	5
CONSTRUCTION GRANTS							
Balance End of Year	734,734	0	0	1,481,024	0	2,215,758	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
D N R REPLACEMENT FUND	154,535	3
WATER DEPRECIATION ACCOUNT	48,607	4
CONSTRUCTION ACCOUNT	71,981	5
Total (Acct. 125):	275,123	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,787	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	24,787	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	37,920	11
Merchandising, jobbing and contract work		12
Other (specify):		
SEPTIC HAULER RECEIVABLES	4,498	13
MUNICIPAL SPECIAL ASSESSMENTS-EXISTING RESIDENTIAL UNITS	194,728	14
IMPACT FEES- NEW RESIDENTIAL UNITS	23,940	15
Total (Acct. 143):	261,086	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	42,962	16
DELINQUEST CUSTOMER BILLS	9,440	17
WATER & SEWER TAX LEVY	162,810	18
PAYMENT PLAN SPECIAL ASSESSMENTS	38,739	19
Total (Acct. 145):	253,951	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED ENGINEERING	8,522	22
Total (Acct. 183):	8,522	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED TAX LEVY REVENUE	148,900	24
Total (Acct. 253):	148,900	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,836,824	0	0	0	1,836,824	1
Materials and Supplies	11,112	0	0	0	11,112	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	211,117	0	0	0	211,117	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	706,559	0	0	0	706,559	6
Other (specify):					0	7
Average Net Rate Base	930,260	0	0	0	930,260	
Net Operating Income	8,383	0	0	0	8,383	8
Net Operating Income as a percent of						
Average Net Rate Base	0.90%	N/A	N/A	N/A	0.90%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	8,911	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	869,439	3
Other (Specify):		4
Total Average Proprietary Capital	878,350	
Net Income		
Net Income	84,377	5
Percent Return on Proprietary Capital	9.61%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-08)

121 SEWER MAIN- RIVER CROSSING ALONG hwy 33

Bonds (Acct. 221) (Page F-13)

221 BONDS CALLED IN YEAR 2001. PRINCIPAL PAID IN FULL

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The 1999 bond anticipation notes were paid by new bond anticipation notes issue dated April 1, 2001.

The general obligation - sewer bond was called and paid in full in 2001.

Interest Accrued (Acct. 237) (Page F-16)

Account 221 - All revenue bonds were paid off in 2001.

Balance Sheet End-of-Year Account Balances (Page F-18)

Account 183 - Deferred engineering is for phosphorous removal addition to the non-regulated sewer plant.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

ALLENTON SANITARY DISTRICT
/
750 Hwy 33 W
P.O. Box 293
Allenton, Wisconsin 53002-0293

June 12, 2002
Public Service Commission of Wisconsin
Peter J. Leege
Financial Specialist
610 North Whitney Way
PO Box 7854
Madison, WI 53707

Dear Mr. Leege

In response to the 2001 Analytical Review dated June 4, 2002. The \$55,451.00 in account #421 of F 2 of the PSC report has been levied annually since 1998. The amount varies according to the budget approved by the board each year. These funds are for debt reduction and/or operation and maintenance expenses. The community chose to levy for these purposes at public hearing in 1997 and a resolution was adopted by the board.

Account #314 is in part (\$10,534.51) for the telemetry, which was part of well #2 well rehabilitation. A journal entry has been made to reclassify this to acct. #379 as you suggested. This will show in the 2002 PSC report.

There is here enclosed, a copy of the 2002 budget that was adopted and minutes of the meeting of November 20 2001 that shows the approval of the resolution authorizing the tax levy. Also a bookkeeping report showing the journal entry from account #314 to account #379.

If there are any comments or suggestions, please contact me at 262-629-5761.
Sincerely,
Teresa Krantz
Assistant to Administration

June 4, 2002

Mrs. Teresa H. Krantz, Assistant
Allenton Sanitary District No 1
750 Highway 33
P.O. Box 293
Allenton, WI 53002-0293

2001 Analytical Review DWCCA-60-PJL

Dear Mrs. Krantz:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related

FINANCIAL SECTION FOOTNOTES

errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1) During our review of the footnotes for page W-8 we noted that the explanation provided for Account 314, Wells and Springs, states that the utility upgraded their telemetry equipment. It appears that this is an item that should be reclassified to account 379 in your 2002 report. Please explain and state your intentions with regard to reclassifying these dollars.

2) Please explain the purpose of the \$55,451 reported in Account 421 on page F-2 described as water tax levy revenue.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\60.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

Allenton Sanitary District #1
Allenton, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin for the Allenton Sanitary District #1, an enterprise fund of the Town of Addison, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Horicon Water Department and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S
VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 20, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		135,266	1
Total Sales of Water		135,266	
Other Operating Revenues			
Forfeited Discounts (470)		570	2
Other Water Revenues (474)		61,543	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		62,113	
Total Operating Revenues		197,379	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		114,550	5
General Operating Expenses (680-690)		28,839	6
Total Operation and Maintenance Expenses		143,389	
Other Operating Expenses			
Depreciation Expense (403)		38,687	7
Amortization Expense (404)			8
Taxes (408)		6,920	9
Total Other Operating Expenses		45,607	
Total Operating Expenses		188,996	
NET OPERATING INCOME		8,383	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	4	7	150	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	7	150	
Metered Sales to General Customers (461)				
Residential	210	11,088	53,662	4
Commercial	49	6,172	21,617	5
Industrial	5	6,348	13,035	6
Total Metered Sales to General Customers (461)	264	23,608	88,314	
Private Fire Protection Service (462)	1		1,232	7
Public Fire Protection Service (463)	1		42,962	8
Other Sales to Public Authorities (464)	3	895	2,608	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	273	24,510	135,266	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
0	0	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	42,962	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	42,962	
Forfeited Discounts (470):		
Customer late payment charges	570	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	570	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,588	7
Other (specify):		
WATER TOWER RENTAL	55,000	8
MISCELLEANOUS	4,955	9
Total Other Water Revenues (474)	61,543	
Amortization of Construction Grants (475):		
NONE	0	10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	30,526	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,587	3
Chemicals (630)	2,061	4
Supplies and Expenses (640)	5,027	5
Repairs of Water Plant (650)	70,349	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	114,550	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,471	8
Office Supplies and Expenses (681)	2,538	9
Outside Services Employed (682)	5,413	10
Insurance Expense (684)	4,973	11
Employees Pensions and Benefits (686)	11,398	12
Regulatory Commission Expenses (688)	46	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	28,839	
Total Operation and Maintenance Expenses	143,389	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		6,712	3
PSC Remainder Assessment		208	4
Other (specify): NONE			5
Total tax expense		6,920	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	250	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,821		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,475	10,535	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	163,296	10,535	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	74,531		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	139,052		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,242		20
Total Pumping Plant	214,825	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,534	690	23
Total Water Treatment Plant	11,534	690	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,507		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			250	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	250	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,821	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	5,000		164,010	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	5,000	0	168,831	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			74,531	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			139,052	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,242	20
Total Pumping Plant	0	0	214,825	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,224	23
Total Water Treatment Plant	0	0	12,224	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			12,507	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	537,164	1,404	26
Transmission and Distribution Mains (343)	599,102	129,112	27
Fire Mains (344)	0		28
Services (345)	43,197		29
Meters (346)	43,169	7,852	30
Hydrants (348)	66,077	2,309	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,301,216	140,677	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	6,160	140	35
Computer Equipment (372.1)	3,381		36
Transportation Equipment (373)	6,100	27,310	37
Other General Equipment (379)	45,349	2,824	38
Other Tangible Property (390)	0		39
Total General Plant	60,990	30,274	
Total utility plant in service directly assignable	1,752,111	182,176	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,752,111	182,176	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			538,568	26
Transmission and Distribution Mains (343)			728,214	27
Fire Mains (344)			0	28
Services (345)			43,197	29
Meters (346)	1,420		49,601	30
Hydrants (348)	230		68,156	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	1,650	0	1,440,243	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)		120	6,420	35
Computer Equipment (372.1)		(120)	3,261	36
Transportation Equipment (373)	6,100		27,310	37
Other General Equipment (379)			48,173	38
Other Tangible Property (390)			0	39
Total General Plant	6,100	0	85,164	
Total utility plant in service directly assignable	12,750	0	1,921,537	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	12,750	0	1,921,537	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,332	2,332	1
February			1,953	1,953	2
March			2,294	2,294	3
April			2,346	2,346	4
May			2,691	2,691	5
June			2,694	2,694	6
July			3,320	3,320	7
August			3,367	3,367	8
September			3,093	3,093	9
October			3,448	3,448	10
November			3,319	3,319	11
December			2,857	2,857	12
Total annual pumpage	0	0	33,714	33,714	
Less: Water sold				24,510	13
Volume pumped but not sold				9,204	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				4,000	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales				1,000	18
Total volume not sold but accounted for				5,500	19
Volume pumped but unaccounted for				3,704	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				159	23
Date of maximum: 5/10/2001					24
Cause of maximum:					25
RUNNING WATER FROM BROKEN HYDRANT					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				27	26
Date of minimum: 1/11/2001					27
Total KWH used for pumping for the year				66,560	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
835 WEIS ST	#1	726	12	468,000	Yes	1
6149 HWY W SOUTH	#2	747	16	1,008,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	835 N. WEIS STREET	6201 HYW W SOUTH		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BYRON / JACKSON	LAYNE BOWLER		5
Year Installed	1987	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	450		8
Pump Motor or Standby Engine Mfr	U S MOTOR	US MOTOR		10
Year Installed	1961	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	150		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ELEVATED TOWER #1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	2000		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	132		10
Total capacity in gallons (actual)	300,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.0000		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	300	0	0	0	300	1
M	D	6.000	14,391	0	0	0	14,391	2
P	D	6.000	1,524	0	0	0	1,524	3
M	D	8.000	9,048	0	0	0	9,048	4
M	T	8.000	75	0	0	0	75	5
P	D	8.000	334	0	0	0	334	6
M	S	10.000	1,120	0	0	0	1,120	7
P	D	10.000	3,604	225	0	0	3,829	8
P	S	12.000	10	0	0	0	10	9
Total Within Municipality			30,406	225	0	0	30,631	
Total Utility			30,406	225	0	0	30,631	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	180	0	0	0	180		1
M	1.000	45	0	0	0	45		2
M	1.500	12	0	0	0	12		3
M	2.000	2	0	0	0	2		4
M	4.000	6	0	0	0	6	0	5
Total Utility		245	0	0	0	245	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	304	54	23		335	23	1
1.000	13	10	10		13	10	2
1.500	14	3	2		15	2	3
2.000	4	1	2		3	2	4
4.000	2	0	0		2	0	5
Total:	337	68	37	0	368	37	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	218	27	1	1	0	88	335	1
1.000	0	9	1	1	0	2	13	2
1.500	0	10	1	2	0	2	15	3
2.000	0	1	0	2	0	0	3	4
4.000	0	0	2	0	0	0	2	5
Total:	218	47	5	6	0	92	368	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	62	1	1		62	2
Total Fire Hydrants	62	1	1	0	62	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	64
Number of distribution system valves end of year:	200
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Well rehab was completed on Well #2 in 2001. Most of the rehab was done in 2000.

Account 682 - The utility experienced an extensive amount of main breaks in 2000. Virtually none were experienced in 2001.

Water Utility Plant in Service (Page W-08)

Account 343 - The utility constructed a river crossing under Highway 33.

Account 373 - A new truck and tractor were purchased in 2001.

Account 314 - The utility upgraded their telemetry equipment.

Account 372 and 372.1 - Adjustments were to properly record office furniture.

Water Mains (Page W-15)

Mains were financed by the utility.

Meters (Page W-17)

Meters were financed by the utility and through impact fees.

Hydrants and Distribution System Valves (Page W-18)

Hydrants were financed by the utility and through impact fees.
